

**MIAMI-DADE COUNTY, FLORIDA**

**GENERAL FUND  
SUPPLEMENTAL BALANCE SHEET  
SEPTEMBER 30, 1999**

(with comparative totals for September 30, 1998)  
(in thousands)

	<b>September 30,</b>	
	<b>1999</b>	<b>1998</b>
<b>Assets:</b>		
Cash and cash equivalents	\$ 65,456	\$ 55,068
Investments	164,360	111,565
Accounts receivable	12,154	7,819
Allowance for uncollectible accounts	(971)	
Delinquent taxes receivable	24,283	24,388
Allowance for uncollected delinquent taxes	(24,283)	(24,388)
Due from other funds	19,662	58,451
Due from other governments	18,639	12,799
Inventories	15,552	12,356
Total assets	\$ 294,852	\$ 258,058
<b>Liabilities and Fund Equity:</b>		
Liabilities:		
Accounts payable and accrued expenditures	\$ 46,870	\$ 39,295
Due to other funds	100	
Total liabilities	46,970	39,295
Fund Equity:		
Reserve for encumbrances	11,924	5,512
Reserve for inventories	15,552	12,356
Reserve for interfund receivables	12,630	33,721
Reserve for environmentally endangered lands	72,562	67,546
Reserve for Housing Finance Authority	10,061	14,773
Unreserved fund balance	125,153	84,855
Total fund equity	247,882	218,763
Total liabilities and fund equity	\$ 294,852	\$ 258,058

**MIAMI-DADE COUNTY, FLORIDA**

**GENERAL FUND  
SUPPLEMENTAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND EQUITY  
FOR FISCAL YEAR ENDED SEPTEMBER 30, 1999**

(with comparative totals for September 30, 1998)

(in thousands)

	<b>September 30,</b>	
	<b>1999</b>	<b>1998</b>
Revenues:		
Taxes		
General property taxes	\$ 595,566	\$ 577,643
Utility taxes	103,094	98,662
Local option gas tax	50,171	49,636
Franchise taxes	29,990	30,702
Total	<u>778,821</u>	<u>756,643</u>
Licenses and permits		
Building and zoning	41,291	36,574
Occupational	17,412	15,962
Animal licenses	3,718	3,650
Total	<u>62,421</u>	<u>56,186</u>
Intergovernmental revenues		
State sales tax	84,561	78,958
State Revenue Sharing	73,733	73,828
Gasoline and motor fuel tax	11,241	10,147
Cigarette taxes	1,225	1,062
Alcoholic beverages license	882	1,059
State crime lab reimbursement	952	797
Other	997	1,145
Total	<u>173,591</u>	<u>166,996</u>
Charges for services		
Clerk of Circuit Court	19,359	18,040
Tax Collector fees	18,614	17,592
Merchandise sales & recreation fees	17,246	15,399
Sheriff and police services	2,748	2,724
Tolls - Venetian Causeway	34	
Other	48,552	47,061
Total	<u>106,553</u>	<u>100,816</u>
Fines and forfeitures		
Circuit and County Courts	26,450	23,329
Interest income	22,139	19,854
Other		
Administrative	31,689	30,595
Rentals	3,172	3,008
Reimbursements and other	13,714	18,072
Total	<u>48,575</u>	<u>51,675</u>
Total revenues	<u>\$ 1,218,550</u>	<u>\$ 1,175,499</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**GENERAL FUND  
SUPPLEMENTAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND EQUITY  
FOR FISCAL YEAR ENDED SEPTEMBER 30, 1999**

(with comparative totals for September 30, 1998)

(Continued)

(in thousands)

	<b>September 30,</b>	
	<b>1999</b>	<b>1998</b>
Expenditures:		
Policy formulation and general government		
Financial administration	\$ 66,928	\$ 58,913
Judicial	115,632	113,720
Executive	5,117	4,269
Legislative	7,184	6,679
Other general government	68,949	61,414
Total	263,810	244,995
Protection of people and property		
Police and crime control	343,518	328,533
Corrections and rehabilitation	173,309	180,445
Protective services and inspection	49,640	44,778
Total	566,467	553,756
Physical environment	29,468	31,446
Transportation	27,373	26,737
Health	19,286	33,776
Socio-economic environment		
Welfare	7,608	8,186
Social services	2,805	2,293
Total	10,413	10,479
Culture and recreation	64,877	60,033
Total expenditures	981,694	961,222
Excess of revenues over expenditures	236,856	214,277
Other financing sources (uses):		
Operating transfers in	96,118	100,819
Operating transfers out	(303,751)	(269,126)
Total other financing (uses)	(207,633)	(168,307)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	29,223	45,970
Fund equity at beginning of year	215,567	176,601
Increase (decrease) in reserve for inventory	3,196	284
Residual equity transfer	(104)	(4,092)
Fund equity at end of year	\$ 247,882	\$ 218,763

(Concluded)

**MIAMI-DADE COUNTY, FLORIDA**

**GENERAL FUND  
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands)**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Taxes			
General property taxes	\$ 592,726	\$ 595,566	\$ 2,840
Utility taxes	93,575	103,094	9,519
Local option gas tax	46,375	50,171	3,796
Franchise taxes	28,405	29,990	1,585
Total	761,081	778,821	17,740
Licenses and permits			
Building and zoning	37,624	41,291	3,667
Occupational	15,807	17,412	1,605
Animal licenses	3,520	3,718	198
Total	56,951	62,421	5,470
Intergovernmental revenues			
State sales tax	75,818	84,561	8,743
State Revenue Sharing	66,820	73,733	6,913
Gasoline and motor fuel tax	9,482	11,241	1,759
Cigarette taxes	1,100	1,225	125
Alcoholic beverages license	829	882	53
State crime lab reimbursement	708	952	244
Other	1,131	997	(134)
Total	155,888	173,591	17,703
Charges for services			
Clerk of Circuit Court	17,420	19,359	1,939
Tax Collector fees	16,195	18,614	2,419
Merchandise sales & recreational fees	16,584	17,246	662
Sheriff and police services	2,626	2,748	122
Tolls - Venetian Causeway		34	34
Other	43,615	48,552	4,937
Total	96,440	106,553	10,113
Fines and forfeitures			
Circuit and County Courts	22,093	26,450	4,357
Investment income	16,973	22,139	5,166
Other	45,834	48,575	2,741
Total revenues	1,155,260	1,218,550	63,290
Expenditures:			
Policy formulation and general government			
Office of the Mayor	1,888	1,834	54
County Commission	7,733	7,005	728
County Manager	3,316	3,283	33
Office of Management and Budget	2,064	1,934	130
Personnel	8,067	7,993	74
Finance	25,000	22,986	2,014
Audit and Management Services	4,332	3,895	437

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**GENERAL FUND  
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1999**

(Continued)  
(in thousands)

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Policy formulation and general government (continued)			
Property Appraiser	\$ 14,010	\$ 13,148	\$ 862
Clerk of Circuit and County Courts	62,407	61,826	581
Community Affairs	669	669	
Office of Computer Services	24,819	24,818	1
Elections	6,710	6,602	108
Fair Employment Practices	408	408	
Law	10,600	10,370	230
Planning	4,281	2,904	1,377
Judicial Administration	55,885	53,807	2,078
General Service Administration	22,187	20,883	1,304
General government costs	20,109	19,445	664
Total	274,485	263,810	10,675
Protection of people and property			
Police	347,793	338,568	9,225
Corrections and rehabilitation	179,369	173,309	6,060
Building code compliance	4,670	3,730	940
Consumer services	5,717	5,380	337
Building	26,374	23,911	2,463
Planning	8,528	6,869	1,659
Team Metro	9,751	9,750	1
Non-departmental	3,154	2,778	376
General government costs	2,932	2,172	760
Total	588,288	566,467	21,821
Physical environment			
Environmentally Endangered Lands	2,047	2,047	
Environmental Resources	31,770	27,050	4,720
General government costs	371	371	
Total	34,188	29,468	4,720
Transportation			
Public Works	29,757	27,373	2,384
Health			
Public Works	6,099	5,570	529
General government costs	17,958	13,716	4,242
Total	24,057	19,286	4,771
Socio-economic environment			
Welfare	9,123	7,608	1,515
Audit and Management Services	725	191	534
Metro Miami Action Plan	1,793	1,775	18
General government costs	839	839	
Total	\$ 12,480	\$ 10,413	\$ 2,067

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND  
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1999**

(Continued)  
(in thousands)

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Culture and Recreation			
Cultural Affairs Coordination	\$ 2,907	\$ 2,905	\$ 2
Park and Recreation	62,114	60,820	1,294
General government costs	1,189	1,152	37
Total	66,210	64,877	1,333
Total expenditures	1,029,465	981,694	47,771
Excess of revenues over expenditures	125,795	236,856	111,061
Other financing sources (uses):			
Operating transfers in	96,748	96,118	(630)
Operating transfers out	(303,788)	(303,751)	37
Reserve for future expenditures:			
Physical environment	(58,539)		58,539
Total other financing sources (uses)	(265,579)	(207,633)	57,946
Deficiency of revenues over expenditures and other financing sources (uses)	(139,784)	29,223	169,007
Fund equity at beginning of year	139,888	215,567	75,679
Increase in reserve for inventory		3,196	3,196
Residual equity transfer	(104)	(104)	
Fund equity at end of year		\$ 247,882	\$ 247,882

(Concluded)